

**KENTUCKY DEPARTMENT
OF REVENUE**

**SPECIFICATIONS FOR
ELECTRONIC SUBMISSION
OF
UTILITY GROSS RECEIPTS
LICENSE TAX**

Revised 4-1-2013



**FINANCE AND
ADMINISTRATION CABINET**

KENTUCKYUNBRIDLEDSPIRIT.COM

Table of Contents

Page

GENERAL INFORMATION

OVERVIEW.....	2
ACCEPTABLE ELECTRONIC MEDIA.....	2
TIPS TO REMEMBER.....	3
FILING DEADLINE.....	3
FILING EXTENSIONS.....	3
AMENDED RETURNS.....	4
E-PAY SYSTEM.....	4
WEB SITE SECURITY.....	4

SPECIFICATIONS

HOW WEB FILING WORKS	5
WEB FILING REQUIREMENTS.....	6
REGISTRATION FOR KY E-TAX AND UGRLT.....	6
SYSTEM INFORMATION	7
PRE-TEST SUBMISSION.....	7
NAMING CONVENTION FOR UGLRT FILES.....	8
RETURN STATUS	8
USER ACCESS LEVELS	8
GENERAL WEB REQUIREMENTS	
WHAT IS VERIFIED DURING WEB FILING.....	9
USING WEB FILING, STEP BY STEP.....	9
DATA RECORD DESCRIPTIONS	12
REQUIRED RECORDS.....	12
CODE RS RECORD -- SUBMITTER RECORD.....	12
CODE RH RECORD -- SERVICE PROVIDER HEADER RECORD.....	13
CODE R1 RECORD -- PART I, TAX COMPUTATION RECORD.....	14
CODE R2 RECORD -- PART II, ALLOCATION SCHEDULE RECORD.....	15
CODE RT RECORD -- TOTAL RECORD	15
CODE RF RECORD -- FINAL RECORD.....	16

APPENDIX

APPENDIX A – TAX RATES FOR UTILITY GROSS RECEIPTS LICENSE TAX.....	17
APPENDIX B – INTEREST AND PENALTY RATES/CALCULATIONS.....	21
APPENDIX C – ERROR CODES AND DESCRIPTIONS.....	22

GENERAL INFORMATION

ELECTRONIC SUBMISSION OF UTILITY GROSS RECEIPTS LICENSE TAX VIA WEB FILING

OVERVIEW

This booklet contains general information and specifications for reporting Utility Gross Receipts License Tax (UGRLT) to the Kentucky Department of Revenue (DOR) via electronic format.

HB 163, enacted during the 2004 Session of the General Assembly, created new sections of KRS Chapter 160 to transfer the administration of the UGRLT from the local school districts to the DOR, effective July 1, 2005.

HB 272, enacted during the 2005 Session of the General Assembly, provides for the extension of the UGRLT to wireless cable services as an option if the school district also imposes the tax on cable services. The effective date of this legislation was July 1, 2005.

The UGRLT cannot exceed 3 percent of the gross receipts derived from the furnishing of utility services and/or cable or wireless cable services within a school district. Service providers collect the tax based on the rate established by the local authority. In the past, each service provider or Energy Direct Pay (EDP) holder remitted the tax directly to the appropriate school district.

The change in the law requires a service provider or an EDP holder to submit payment to the DOR with a breakdown of the tax allocated to each school district. The district information and the corresponding tax collections will be captured and payments will be distributed to the appropriate school districts each month.

Service providers and EDP holders will file tax returns showing the total amount of tax and the proper allocation among school districts by the 20th of the month for the prior month's collections.

ACCEPTABLE ELECTRONIC MEDIA

The DOR accepts monthly filing information for the UGRLT via Web Filing or online filing. **There is only one acceptable format for reporting via the Web.** See page 12, Data Record Descriptions, for detailed descriptions and requirements.

TIPS TO REMEMBER

- ◆ Taxpayers are required to perform a successful test submission with the DOR prior to the first filing.
- ◆ A return must be filed even if there is no activity (Line 1, Gross Receipts = 0) for the month. (If consumer or EDP, amount required on Line 5a or 5b.)
- ◆ Interest and/or penalty for returns submitted after the due date are computed.
- ◆ Taxpayers can use the E-Pay link from UGRLT System to facilitate making a payment.
- ◆ Amended returns can be filed via Web Filing.
- ◆ All records are mandatory (see page 12).
- ◆ Amounts are expressed in dollars and cents (decimals implied).

FILING DEADLINE

The UGRLT files should be submitted to the Kentucky DOR by the 20th of every month. If this day falls on a holiday or weekend, the filing deadline is the next business day. Late filing penalties, late payment penalties and interest apply after the due date. If filed after the due date, include penalty and interest to avoid accumulation of additional penalty and interest. See page 21 for calculations.

FILING EXTENSIONS

Pursuant to KRS 160.615, extensions for a period not to exceed 30 days may be granted for filing the Utility Gross Receipts License Tax Return. Requests for extensions must be made in writing prior to the due date. Taxpayers should contact:

Kentucky Department of Revenue
Financial Tax Section
PO Box 181, Sta. 61
Frankfort, KY 40602-0181
Phone: (502) 564-4810
Fax: (502) 564-2695

Extensions only extend the filing date. Payment of the tax must be made by the original due date to avoid a late payment penalty and interest.

AMENDED RETURNS

File an amended return to make corrections or adjustments to the return as originally filed.

To file an amended return, select the filing period to be amended from the Filing History screen. Only a return that is in the "Filed Online" status can be amended. If an error is discovered in the file; *and the 20th of the month has not passed*, it is possible to "unsubmit" the file for updates. Use this feature from the Return Summary screen.

From the Return Summary screen, select the Amend Return button at the bottom of the screen. Make the appropriate corrections to your original figures as shown. Submit the amended return after completing the necessary changes. The system will automatically calculate the net changes and distribute accordingly.

If additional tax is due on the amended return, you will have the option to link to E-Pay in order to remit the remaining tax due. If the amended return creates a refund situation, the DOR will review the amended return and take the appropriate action to refund the overpayment.

E-PAY SYSTEM

The UGRLT system links to the E-Pay system for making electronic payments. Once the return has been accepted by DOR, the user will select the Pay Online button to submit the electronic payment. The E-Pay screen will be pre-populated with the required account information and tax due amount for the return as completed.

At this time, DOR accepts payments through E-Pay by credit card and electronic check (direct debit). There is no fee to use the electronic check feature. There is a 2 percent convenience fee to pay your return using the credit card option.

WEB SITE SECURITY

The DOR is confident in the level of security associated with Web Filing. All transferred data is encrypted and a series of audit trails shall be maintained by the DOR to ensure accountability.

SPECIFICATIONS

ELECTRONIC SUBMISSION OF UTILITY GROSS RECEIPTS LICENSE TAX VIA WEB FILING

The DOR offers Web Filing as an alternate method of reporting the monthly UGRLT information beginning with the July 2005 tax return. Web Filing streamlines the processing and offers an easy and secure way to meet the filing requirements.

Taxpayers who provide utility, cable or wireless cable services to a large customer base and collect the UGRLT for a substantial number of school districts can remit the tax return information to the DOR using this alternate method. The data goes through the same validations and edits as the electronic return data, provides the same information to the DOR and minimizes the monthly filing requirements for the provider.

HOW WEB FILING WORKS

Web Filing utilizes Microsoft's SSL technology (secure socket layer) to create a secure connection between the user's PC and the DOR's Web server. Using 128-bit encryption, files are transferred to the DOR's servers and then processed. This service is provided at no cost and only requires a PC with Internet Explorer 5.5 or another compatible Web browser.

To use Web Filing, registration for KY *E-Tax* and the UGRLT is required. You will create a User ID and password for accessing the UGRLT system for filing or submitting your tax return information.

Once the user has logged onto the UGRLT system, the user selects a file from any location accessible to the user's PC and imports it to the DOR's Web server. The user who imports (submits) the file must have a user level of File or Administrator (see page 8).

After the transfer, the DOR will verify that it is a valid file format before further processing. If the file has passed this validation and all other edits on the data submitted, the DOR will notify the transmitter via e-mail of the successful submission. If the file does not pass the required edits and validations, an e-mail will be sent identifying the error (see page 22 for list of errors). The error must be corrected and the file resubmitted. If the user remains connected, the message will also display on the screen. (Timeout occurs within 20 minutes of inactivity.)

The Filing Status on the Filing History screen will be updated to Filed Online once the file has been processed.

WEB FILING REQUIREMENTS

REGISTRATION FOR KY E-TAX AND UGRLT

If you are currently registered and file your Kentucky Sales and Use Tax Return through **KY E-Tax**, you are not required to complete the **KY E-Tax** registration process a second time. The administrator of your sales tax account will logon using the existing user ID and password to provide additional information relative to this tax and your business account to complete the UGRLT registration process (see item 4 below). Proceed to the UGRLT Web page <http://revenue.ky.gov/business/utischool.htm> and select the school house link.

To complete the KY E-Tax and UGRLT registration, follow the instructions below:

1. **Required Information**--Before registering, you must have the following account numbers available:

- Federal Employer Identification Number (FEIN)

And one of the following account numbers:

- Sales and Use Tax Permit Number,
- Withholding Tax Number, or
- Corporation Tax Number.

If you are not currently registered with the DOR for one of these taxes, contact the Financial Tax Section at (502) 564-4810, or by e-mail at DOR.WebResponseUtilityGrossReceiptsLicenseTax@ky.gov before proceeding.

2. **Account Administrator**—The person named as administrator must be a responsible officer or authorized designee of the company, and must be authorized to file and pay state taxes. Your administrator will be able to grant access to additional users within your business or outside your business (i.e., CPA, accountant, attorney, etc.).
3. **KY E-Tax Registration**—There are two ways to access the registration segment for **KY E-Tax**.
 - From the DOR's Web page <http://revenue.ky.gov>, select the KY E-Tax logo in the upper right-hand corner. From the KY E-tax Web page, select "Utility Gross Receipts License Tax" under E-Registration to begin the registration process.

OR

- From the UGRLT Web page <http://revenue.ky.gov/business/utillschool.htm>, select the link to the KY *E-Tax* registration in the Registration & Online Filing paragraph.

An e-mail confirmation will be sent when your KY *E-Tax* registration information is verified and accepted. Your e-mail address must be entered correctly to guarantee receipt of this e-mail before filing your first return.

4. **UGRLT System Registration**—After receipt of the confirmation e-mail, the administrator must access the UGRLT system. Additional information relative to this tax and the business account will be requested the first time the administrator logs in to complete the registration process.

To access the UGRLT system logon screen, use the link <http://ugrlt.ky.gov/ETax>. You will need the tax account number assigned by the DOR to your business during the KY *E-Tax* registration process and forwarded to you in the confirmation e-mail and the User ID and password created by the administrator during the initial registration process.

Submitting a file and making payment can follow immediately after a pre-test file has been processed successfully. See Pre-Test Submission below.

SYSTEM INFORMATION

Preparing your PC to use Web Filing requires no hardware or software installations for file submission. The only requirement is Internet Explorer 5.5 or another compatible Web browser.

For best results, use a screen resolution of 600 x 800 pixels or 1024 x 768 pixels.

PRE-TEST SUBMISSION

A successful pre-test submission of the required data file is required prior to the actual first filing. To avoid late filing penalties and interest, allow sufficient time for this initial validation process and resubmission of your test file in the event an error is encountered. Contact the DOR for additional information and assistance before you submit your test file.

Check the box labeled "Test" on the screen to flag the file as a test file. Failure to identify this file as a test submission may result in additional processing errors and/or a tax bill for a no pay return. See Naming Convention for UGRLT Files for accurately identifying the test file.

NAMING CONVENTION FOR UGRLT FILES

Use the following format for naming your text file containing tax data for the UGRLT:

MMDDCCYY9999990.txt

<u>Position</u>	<u>Description</u>
1-8	Tax Period End Date (i.e., 07312005)
9-14	UGRLT Account Number
15	Type Return (i.e., 0-Original; 1-Amended; 2-Amended; . . . 8-Amended; 9-Test)

RETURN STATUS

Return Statuses displayed on the Filing History screen include:

- Not Filed – default (return not filed)
- Preparation In Progress – system flag when incomplete (E-filed returns only)
- Pending Approval – system flag when file is saved and passes validations; waiting on approval (E-filed returns only).
- Submitted to DOR –displayed when taxpayer selects “Submit” from the Summary screen or “Import File” from Web File screen; only a user with file or administrator access can submit.
- Filed Online – flag when DOR has processed the return for that period.

USER ACCESS LEVELS

Each user's access level will be assigned by the administrator. A user can have different privileges for different tax accounts.

- **View** access allows the user to view account details and returns that have been filed. No information may be prepared or filed by a user with only view access.
- **Prepare** access allows the user to prepare returns. The return will have to be approved before it is submitted to the DOR.
- **File** access allows the user to view, prepare and submit returns to the DOR.
- **Administrator** access allows the user to view, prepare and submit returns and to set up additional user accounts.

GENERAL WEB REQUIREMENTS

WHAT IS VERIFIED DURING WEB FILING

- File must be recorded in American Standard Code for Information Interchange (ASCII).
- Length of each record must be 340 characters.
- Record count must be accurate—one each RS, RH, R1, RT, RF; multiple R2 allowed.
- Tax period in file must match tax period selected.
- Math calculations are correct and school district codes, names and rates are valid.
- Return received after due date—penalty and interest calculations included.

USING WEB FILING, STEP BY STEP

1. Go to <http://ugrlt.ky.gov/ETax/> and log in using your UGRLT account number, User ID and password.
2. From the Filing History table, select the tax period for which a return will be filed/submitted.
3. On the Computation screen, select the Web File button in the upper right-hand corner. This will open a browse window.
4. Select the file to submit using the browse window and click Submit File.

Command Button Named...	When Clicked...
Browse	CLICKING ON THIS LINK WILL OPEN A BROWSER FOR THE USER TO SELECT THE FILE TO IMPORT. AFTER SELECTING WILL SHOW FILE NAME.
Submit File	CLICKING ON THIS LINK WILL START THE IMPORT PROCESS WHICH VALIDATES THE DATA IN THE FILE.

5. A message will be displayed on the screen stating that the file was received and processed successfully or, if rejected, the error code and description causing the file to be rejected. The error should be corrected immediately and the file resubmitted. (The system will timeout if no activity for 20 minutes.)

6. An e-mail notification of the acceptance or rejection of the file will be sent to the e-mail address included in the file submitted (if file is recognizable). A list of error codes and descriptions is available in Appendix C. The error should be corrected immediately and resubmitted. Additional errors may be encountered as the file moves through the processing edits. If the return was submitted after the due date, penalty and interest will be calculated as of the date submitted. If not paid at this time, penalty and interest will continue to accrue.

E-mail to Web filers accepting the file as submitted

SUBJECT: ACCEPTED UTILITY GROSS RECEIPTS LICENSE TAX RETURN

**** AUTO RESPONSE – DO NOT REPLY TO THIS E-MAIL. ****

RE: Utility Gross Receipts License Tax Account #-- < account number >
< account name >

Thank you for filing your Utility Gross Receipts License Tax (UGRLT) Return via the Web Filing Option. The file has passed the validations and has been accepted by the DOR. The filing status on the Filing History screen will be updated to reflect this acceptance after processing is complete.

If the return shows an amount due and you have not submitted payment, select the Pay Online link available on the Payment Summary screen in the UGRLT System. Payments are due by the 20th of the month.

If you have any questions, contact the Financial Tax Section at (502) 564-4810 or by e-mail at DOR.WebResponseUtilityGrossReceiptsLicenseTax@ky.gov.

E-mail to Web filers rejecting the file when submitted

SUBJECT: UTILITY GROSS RECEIPTS LICENSE TAX RETURN—WEB FILING

**** AUTO RESPONSE – DO NOT REPLY TO THIS E-MAIL. ****

Thank you for submitting your Utility Gross Receipts License Tax (UGRLT) Return via the Web Filing option.

Your file has NOT passed the validations required for accepting and processing your return data. The error encountered has stopped the processing of your return and has resulted in DOR rejecting the file as submitted. Please check the error message below and resubmit the file within 48 hours. When resubmitted, additional errors may be encountered as it continues through the processing edits.

ACCOUNT INFORMATION

Account Number: 999999999
Account Name: account name
Tax Period: mm/dd/yyyy

ERROR LIST

<Display error code and description based on results.>

If you have any questions, contact the Financial Tax Section at (502) 564-4810 or by e-mail at DOR.WebResponseUtilityGrossReceiptsLicenseTax@ky.gov.

7. After the e-mail acceptance message has been received, the user can return to the Payment Summary screen and select Pay Online to proceed to E-Pay. The UGRLT System and the E-Pay system are linked together. UGRLT account information and the amount due will be carried over to the E-Pay system when Pay Online is selected.

DATA RECORD DESCRIPTIONS

The following is a description of the required data records that are used to create the UGRLT file.

REQUIRED RECORDS

RS – Submitter Record
RH – Service Provider Header Record
R1 – Part I, Tax Computation Record
R2 – Part II, Allocation Schedule Record
RT – Total Record
RF – Final Record

CODE RS RECORD -- SUBMITTER RECORD

The RS record must be the first data record on each file. An e-mail stating acceptance or rejection of the file will be sent to the e-mail address contained in this record.

The RS Record identifies the taxpayer and the organization submitting the file.

CODE RS - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-11	Taxpayer's Federal Identification Number (FEIN)	9	Enter the taxpayer's FEIN.
12-41	Submitter's Name	30	Enter the name of the organization to receive notification of data that cannot be processed. Left justify and fill with blanks.
42-101	Submitter's E-Mail	60	Required, enter the contact's e-mail/Internet address. This field may be upper and lower case. Left justify and fill with blanks.
102-116	Submitter's Telephone Number	15	Enter the submitter's Telephone Number
117-340	Reserved	224	Fill with blanks.

CODE RH RECORD -- SERVICE PROVIDER HEADER RECORD

The RH record follows the RS record. There can only be one RH record in the file.

CODE RH -- Service Provider Header Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RH".
3-11	UGRLT Account Number	9	Enter the account number assigned to the utility company for Utility Gross Receipts License Tax.
12-71	Business Name	60	Enter the name of the business. Left justify and fill with blanks.
72-101	Street Address1	30	Enter the company's location address (Attention, Suite, Room Number, etc.). Left justify and fill with blanks.
102-131	Street Address2	30	Enter the company's location address (Street or Post Office Box). Left justify and fill with blanks.
132-156	City	25	Enter the company's city. Left justify and fill with blanks.
157-158	State Abbreviation	2	Enter the company's state. Use a postal abbreviation. For a foreign address, fill with blanks.
159-163	Zip Code	5	Enter the company's Zip Code. For a foreign address, fill with blanks.
164-167	Zip Code Extension	4	Enter the company's four-digit extension of the Zip Code. If not applicable, fill with blanks.
168-175	Period Begin Date	8	Enter the beginning month, day and year for which this report applies; e.g. "07012005" for July 1 of 2005.
176-183	Period End Date	8	Enter the ending month, day and year for which this report applies; e.g. "07312005" for July 31 of 2005.
184-191	Return Due Date	8	Enter the ending month, day and year for which this report applies; e.g. "08202005" for August 20 of 2005.
192-192	Amended Flag	1	Enter 1 for amended, if not applicable, fill with a blank.
193-292	Amended Reason	100	If the Amended flag is 1 then must enter a reason for amending.
293-340	Reserved	48	Fill with blanks.

CODE R1 RECORD -- PART I, TAX COMPUTATION RECORD

The R1 follows the RH record.

R1 RECORD -- Part I, Tax Computation Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "R1".
3-13	Total Gross Receipts Amount	11	No negative amounts. Right justify and zero fill. (dollars and cents, decimal implied)
14-24	Deductions Prepaid Calling Service Amount	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
25-35	Deductions Interstate Telephone Service Amount	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
36-46	Deductions Internet Access Amount	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
47-57	Deductions Services Resold Amount	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
58-68	Deductions Federal and State Taxes Amount	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
69-79	Deductions Energy Direct Pay Receipts Amount	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
80-109	Deductions Other, specify	30	If applicable, enter the other deduction name. Left Justify and fill with blanks. Otherwise, fill with blanks.
110-120	Deductions Other Amount	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
121-131	Total Deductions Amount	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
132-142	Gross Receipts Subject to Tax	11	No negative amounts. Right justify. (dollars and cents, decimal implied)
143-153	Consumer Purchase Amount	11	No negative amounts. Right justify. If none, fill with blanks. (If Consumer, required field.) (dollars and cents, decimal implied)
154-164	Energy Direct Pay Amount	11	No negative amounts. Right justify. If none, fill with blanks. (If EDP, required field.) (dollars and cents, decimal implied)
165-175	Total Tax Amount Due	11	No negative amounts. Right justify and zero fill. (dollars and cents, decimal implied)
176-186	Interest	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
187-197	Penalty	11	No negative amounts. Right justify. If none, fill with blanks. (dollars and cents, decimal implied)
198-208	Total Amount Due	11	No negative amounts. Right justify and zero fill. (dollars and cents, decimal implied)
209-340	Reserved	132	Fill with blanks.

CODE R2 RECORD -- PART II, ALLOCATION SCHEDULE RECORD

The R2 follows the R1 record. This record repeats for each school district listed in Part II-- Allocation Schedule on tax return.

CODE R2 -- Part II, Allocation Schedule Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "R2"
3-5	District Code	3	Enter the appropriate school district NUMERIC code.
6-35	District Name	30	Enter the appropriate school district name. DO NOT enter special characters (i.e. dashes) within the school district name. See Appendix A for valid school district names.
36-46	Gross Receipts Amount	11	No negative amounts. (dollars and cents, decimal implied) Right justify. If none, fill with blanks.
47-57	Consumer Purchases Amount	11	No negative amounts. (dollars and cents, decimal implied) Right justify. If none, fill with blanks.
58-68	EDP Account Holder Purchases	11	No negative amounts. (dollars and cents, decimal implied) Right justify. If none, fill with blanks.
69-75	Tax Rate	7	No negative amounts. (3% = 0030000) Right justify and zero fill.
76-86	Tax Amount	11	No negative amounts. (dollars and cents, decimal implied) Right justify and zero fill.
87	Service Type	1	Enter the appropriate service type for the school district, either "0" for Cable or "1" for Utility.
88-340	Reserved	253	Fill with blanks.

CODE RT RECORD -- TOTAL RECORD

The RT record follows the last R2 record. There is only one RT record.

CODE RT -- Total Record			
LOCATION	FIELD	LENGTH	SPECIFICATION
1-2	Record Identifier	2	Constant "RT".
3-13	Total Gross Receipts Amount	11	No negative amounts. (dollars and cents, decimal implied) Right justify and zero fill.
14-24	Total Consumer Purchases Amount	11	No negative amounts. (dollars and cents, decimal implied) Right justify and zero fill.

CODE RT – Total Record			
LOCATION	FIELD	LENGTH	SPECIFICATION
25-35	Total EDP Account Holders Amount	11	No negative amount. (dollars and cents, decimal implied) Right justify and zero fill.
36-46	Total Tax Amount	11	No negative amounts. (dollars and cents, decimal implied) Right justify and zero fill.
47-340	Reserved.	294	Fill with blanks.

CODE RF RECORD -- FINAL RECORD

The RF record must be the last record in the file and can appear only once in each file. Do not create a file that contains any data after the RF record.

CODE RF- Final Record			
LOCATION	FIELD	LENGTH	SPECIFICATION
1-2	Record Identifier	2	Constant "RF".
3-13	Number of R1 Records	11	Enter the total number of R1 Records reported on the entire file. Right justify and zero fill.
14-24	Number of R2 Records	11	Enter the total number of R2 Records reported on the entire file. Right justify and zero fill.
25-340	Reserved	316	Fill with blanks.

APPENDIX A --- TAX RATES FOR UTILITY GROSS RECEIPTS LICENSE TAX

DISTRICT CODE	DISTRICT NAME	UTILITY RATE	CABLE RATE
001	ADAIR CO.	3.0	3.0
005	ALLEN CO.	0.0	0.0
006	ANCHORAGE IND.	0.0	0.0
011	ANDERSON CO.	3.0	0.0
012	ASHLAND IND.	3.0	3.0
013	AUGUSTA IND.	3.0	3.0
015	BALLARD CO.	3.0	3.0
016	BARBOURVILLE IND.	3.0	3.0
017	BARDSTOWN IND.	3.0	3.0
021	BARREN CO.	3.0	3.0
025	BATH CO.	3.0	3.0
026	BEECHWOOD IND.	3.0	3.0
031	BELL CO.	3.0	3.0
032	BELLEVUE IND.	0.0	0.0
034	BEREA IND.	3.0	3.0
035	BOONE CO.	3.0	3.0
041	BOURBON CO.	3.0	3.0
042	BOWLING GREEN IND.	3.0	0.0
045	BOYD CO.	3.0	3.0
051	BOYLE CO.	3.0	3.0
055	BRACKEN CO.	3.0	3.0
061	BREATHITT CO.	3.0	3.0
065	BRECKINRIDGE CO.	3.0	3.0
071	BULLITT CO.	3.0	3.0
072	BURGIN IND.	3.0	3.0
075	BUTLER CO.	3.0	0.0
081	CALDWELL CO.	3.0	3.0
085	CALLOWAY CO.	3.0	3.0
091	CAMPBELL CO.	3.0	3.0
092	CAMPBELLSVILLE IND.	3.0	3.0
095	CARLISLE CO.	3.0	3.0
101	CARROLL CO.	3.0	0.0
105	CARTER CO.	3.0	3.0
111	CASEY CO.	3.0	3.0
113	CAVERNA IND.	0.0	0.0
115	CHRISTIAN CO.	3.0	3.0
121	CLARK CO.	3.0	3.0
125	CLAY CO.	3.0	3.0
131	CLINTON CO.	3.0	3.0
132	CLOVERPORT IND.	3.0	3.0
133	CORBIN IND.	3.0	3.0
134	COVINGTON IND.	0.0	0.0
135	CRITTENDEN CO.	3.0	3.0

DISTRICT CODE	DISTRICT NAME	UTILITY RATE	CABLE RATE
141	CUMBERLAND CO.	3.0	3.0
143	DANVILLE IND.	3.0	3.0
145	DAVISS CO.	3.0	3.0
146	DAWSON SPRINGS IND.	3.0	3.0
147	DAYTON IND.	0.0	0.0
149	EAST BERNSTADT IND.	3.0	3.0
151	EDMONSON CO.	3.0	3.0
152	ELIZABETHTOWN IND.	3.0	3.0
155	ELLIOTT CO.	3.0	3.0
156	EMINENCE IND.	3.0	3.0
157	ERLANGER IND.	3.0	3.0
161	ESTILL CO.	3.0	0.0
162	FAIRVIEW IND.	3.0	3.0
165	FAYETTE CO.	3.0	3.0
171	FLEMING CO.	3.0	0.0
175	FLOYD CO.	0.0	0.0
176	FORT THOMAS IND.	3.0	3.0
177	FRANKFORT IND.	3.0	3.0
181	FRANKLIN CO.	3.0	3.0
185	FULTON CO.	3.0	3.0
186	FULTON IND.	3.0	3.0
191	GALLATIN CO.	3.0	0.0
195	GARRARD CO.	3.0	3.0
197	GLASGOW IND.	0.0	0.0
201	GRANT CO.	3.0	3.0
205	GRAVES CO.	3.0	3.0
211	GRAYSON CO.	3.0	3.0
215	GREEN CO.	3.0	3.0
221	GREENUP CO.	0.0	0.0
225	HANCOCK CO.	3.0	3.0
231	HARDIN CO.	3.0	3.0
235	HARLAN CO.	3.0	3.0
236	HARLAN IND.	3.0	0.0
241	HARRISON CO.	3.0	3.0
242	HARRODSBURG IND.	Merger w/ # 421	
245	HART CO.	3.0	3.0
246	HAZARD IND.	3.0	3.0
251	HENDERSON CO.	3.0	3.0
255	HENRY CO.	3.0	3.0
261	HICKMAN CO.	3.0	3.0
265	HOPKINS CO.	0.0	0.0
271	JACKSON CO.	3.0	3.0
272	JACKSON IND.	3.0	3.0
275	JEFFERSON CO.	0.0	0.0
276	JENKINS IND.	3.0	0.0
281	JESSAMINE CO.	3.0	3.0
285	JOHNSON CO.	3.0	3.0
291	KENTON CO.	3.0	3.0
295	KNOTT CO.	3.0	3.0

DISTRICT CODE	DISTRICT NAME	UTILITY RATE	CABLE RATE
301	KNOX CO.	3.0	3.0
305	LARUE CO.	3.0	3.0
311	LAUREL CO.	3.0	3.0
315	LAWRENCE CO.	3.0	3.0
321	LEE CO.	3.0	3.0
325	LESLIE CO.	3.0	3.0
331	LETCHER CO.	3.0	3.0
335	LEWIS CO.	2.5	2.5
341	LINCOLN CO.	3.0	3.0
345	LIVINGSTON CO.	3.0	0.0
351	LOGAN CO.	3.0	3.0
354	LUDLOW IND.	3.0	3.0
361	LYON CO.	3.0	3.0
365	MADISON CO.	3.0	3.0
371	MAGOFFIN CO.	3.0	3.0
375	MARION CO.	3.0	3.0
381	MARSHALL CO.	3.0	3.0
385	MARTIN CO.	3.0	0.0
391	MASON CO.	3.0	3.0
392	MAYFIELD IND.	3.0	3.0
395	McCRACKEN CO.	3.0	0.0
401	McCREARY CO.	3.0	3.0
405	McLEAN CO.	3.0	3.0
411	MEADE CO.	3.0	3.0
415	MENIFEE CO.	3.0	3.0
421	MERCER CO.	3.0	3.0
425	METCALFE CO.	3.0	3.0
426	MIDDLESBORO IND.	3.0	0.0
431	MONROE CO.	3.0	3.0
435	MONTGOMERY CO.	3.0	3.0
436	MONTICELLO IND.	3.0	3.0
441	MORGAN CO.	3.0	3.0
445	MUHLENBERG CO.	0.0	0.0
446	MURRAY IND.	3.0	3.0
451	NELSON CO.	3.0	3.0
452	NEWPORT IND.	0.0	0.0
455	NICHOLAS CO.	3.0	3.0
461	OHIO CO.	3.0	3.0
465	OLDHAM CO.	3.0	3.0
471	OWEN CO.	3.0	3.0
472	OWENSBORO IND.	3.0	3.0
475	OWSLEY CO.	3.0	3.0
476	PADUCAH IND.	3.0	3.0
477	PAINTSVILLE IND.	3.0	3.0
478	PARIS IND.	3.0	3.0
481	PENDLETON CO.	3.0	3.0
485	PERRY CO.	3.0	3.0
491	PIKE CO.	3.0	3.0
492	PIKEVILLE IND.	3.0	3.0

DISTRICT CODE	DISTRICT NAME	UTILITY RATE	CABLE RATE
493	PINEVILLE IND.	3.0	3.0
495	POWELL CO.	3.0	3.0
496	PROVIDENCE IND.	Merger w/ # 585	
501	PULASKI CO.	3.0	0.0
502	RACELAND IND.	0.0	0.0
505	ROBERTSON CO.	3.0	3.0
511	ROCKCASTLE CO.	3.0	3.0
515	ROWAN CO.	3.0	3.0
521	RUSSELL CO.	3.0	3.0
522	RUSSELL IND.	3.0	3.0
523	RUSSELLVILLE IND.	3.0	3.0
524	SCIENCE HILL IND.	3.0	3.0
525	SCOTT CO.	3.0	3.0
531	SHELBY CO.	3.0	3.0
533	SILVER GROVE IND.	0.0	0.0
535	SIMPSON CO.	3.0	0.0
536	SOMERSET IND.	3.0	3.0
537	SOUTHGATE IND.	0.0	0.0
541	SPENCER CO.	3.0	0.0
545	TAYLOR CO.	3.0	3.0
551	TODD CO.	3.0	3.0
555	TRIGG CO.	3.0	3.0
561	TRIMBLE CO.	3.0	3.0
565	UNION CO.	3.0	3.0
567	WALTON VERONA IND.	3.0	3.0
571	WARREN CO.	3.0	0.0
575	WASHINGTON CO.	3.0	3.0
581	WAYNE CO.	3.0	3.0
585	WEBSTER CO.	3.0	3.0
586	WEST POINT IND.	3.0	0.0
591	WHITLEY CO.	3.0	3.0
592	WILLIAMSBURG IND.	3.0	0.0
593	WILLIAMSTOWN IND.	3.0	3.0
595	WOLFE CO.	3.0	3.0
601	WOODFORD CO.	3.0	3.0

Last Updated 4/1/2013

APPENDIX B – INTEREST AND PENALTY RATES/CALCULATIONS

Interest

For returns filed after the 20th of the month, interest is assessed at the "tax interest rate" from due date until the date of payment.

For calendar year 2012, interest will accrue on outstanding assessments at the rate of 6% or .00016393 daily. For calendar year 2013, interest will accrue on outstanding assessments at the rate of 6% or .00016438 daily.

$$\text{Tax Liability} \times \text{Number of Days Late} \times \text{Daily Rate} = \text{Interest Due}$$

Late Filing Penalty

For returns filed after the 20th of the month or after the extended date, a late filing penalty will be assessed. The penalty is 2 percent of the additional tax due for each 30 days or fraction thereof that a return is not filed. The penalty does not exceed 20 percent and the minimum penalty is \$10.

Late Payment Penalty

For returns filed after the due date or extended due date, if the amount timely paid is greater than 75 percent of the tax determined due, no late payment penalty is due. If the amount prepaid is less than 75 percent of the tax determined due, then a penalty of 2 percent of the tax computed due may be assessed for each 30 days or fraction thereof that the tax is past due, not to exceed 20 percent. The minimum penalty is \$10.

APPENDIX C -- ERROR CODES AND DESCRIPTIONS

<u>Error Code</u>	<u>Description</u>
000	File not recognized/readable
001	Account Number in RH record fields 3-11 does not match USER ID submitting file
002	EDP Account Holders are required to enter a value for fields 154-164 (EDP Amount) in R1 record
003	RS record not found; RS record length not correct
004	RH record not found; RH record length not correct
005	R1 record not found; R1 record length not correct
006	R2 record not found; R2 record length not correct
007	Consumers are required to enter a value for fields 143-153 (Consumer Purchases) in R1 record
008	RT record not found; RT record length not correct
009	RF record not found; RF record length not correct
010	Total of deduction lines in R1 record does not match fields 121-131 (Total Deductions Amount)
011	Gross receipts minus deductions in R1 record does not match fields 132-142 (Gross Receipts Subject to Tax)
012	Total of all fields 36-46 (Gross Receipts Amount) in R2 records does not match fields 132-142 (Gross Receipts Subject to Tax) in R1 record
013	Total of all fields 47-57 (Consumer Purchases) in R2 records does not match fields 143-153 (Consumer Purchases) in R1 record
014	Total of all fields 58-68 (EDP Account Holder Purchases) in R2 records does not match fields 154-164 (EDP Account Holders Amount) in R1 record
015	Unknown School District Code or Name on R2 record
016	School District Tax Rate does not match School District Name/Code
017	Amount in fields (36-46; 47-57; 58-68) times rate does not match calculated amount in fields 76-86 in R2 record
018	Total Tax Amount plus penalty and interest does not match fields 198-208 (Total Amount Due) in R1 record
019	Amended return reason not included in RH record, fields 193-292
020	Tax period start and/or end date does not match tax period selected
021	R1 record contains non-numeric data in a numeric field
022	R1 record missing required data
023	R2 record contains non-numeric data in a numeric field
024	R2 record missing required data
025	Unrecognized Amendment flag in field 192 in RH record
026	Unrecognized Date format in fields 168-175; 176-183; 184-191 should be in MMDDYYYY format in RH record
027	Unrecognized Zip code in fields 159-163; 164-167 in RH record
028	Unrecognized State code in fields 157-158 in RH record
029	Missing City name in fields 132-156 in RH record
030	Missing Address in fields 72-101 in RH record
031	Unrecognized Business Name in fields 12-71 in RH record
032	Unrecognized Submitter Name in fields 12-41 in RS record
033	Unrecognized E-mail address in fields 42-101 in RS record
034	Unrecognized Telephone number in fields 102-116 in RS record
035	Total of all fields 76-86 (Tax Amount) in R2 records does not match fields 165-175 (Total Tax Amount Due) in R1 record
036	Unrecognized school district service type in field 87 in R2 record.